

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re :
 : Chapter 11 Case No.
 :
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)
 :
Debtors. : (Jointly Administered)
 :
-----X Ref. Docket No. 6798

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

KONSTANTINA HAIDOPOULOS, being duly sworn, deposes and says:

1. I am employed as a Noticing Coordinator by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On January 27, 2010, I caused to be served the "Notice of Presentment of Application of the Debtors Pursuant to Sections 327(a) and 328(a) of the Bankruptcy Code for an Order Authorizing the Retention and Employment of the O'Neil Group as Tax Services Providers Nunc Pro Tunc to the Engagement Date," dated January 27, 2010, to which was attached the "Application of the Debtors Pursuant to Sections 327(a) and 328(a) of the Bankruptcy Code for an Order Authorizing the Retention and Employment of the O'Neil Group as Tax Services Providers Nunc Pro Tunc to the Engagement Date," dated January 27, 2010 [Docket No. 6798], by causing true and correct copies to be:
 - a. enclosed securely in separate postage-prepaid envelopes and delivered via overnight mail to those parties listed on the attached Exhibit A,
 - b. delivered via electronic mail to those parties listed on the attached Exhibit B, and
 - c. delivered via facsimile to those parties listed on the attached Exhibit C.
3. All envelopes utilized in the service of the foregoing contained the following legend: "LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

Sworn to before me this
28th day of January, 2010
/s/ Elli Petris

Notary Public, State of New York
No. 01PE6175879
Qualified in Nassau County
Commission Expires October 22, 2011

/s/ Konstantina Haidopoulos
Konstantina Haidopoulos

EXHIBIT A

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